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CHAMARAJANAGARA UNIVERSITY  
Estd: 2023

Suvarnangothri  
Chamaranagara:571313

Date: 01.08, 2025

No.CUC/AC-3/ 35 /2025-26

Notification

Sub:- Syllabus and Scheme of Examinations of Economics (UG) (III & IV Semester) with effect from the Academic year 2025-26.

Ref:- 1. This office letter No:CUC/ AC-3/21/2025-26 dated:30-05-2025.  
2. Decision of BOS in Economics (UG) meeting held on 03-07-2025

The Board of Studies in Economics (UG) which met on 03-07-2025.has resolved to recommended and approved the syllabus and scheme of Examinations of Botany programme (III & IV Semester) with effect from the Academic year 2025-26.

Pending approval of the Faculty of Science & Technology and Academic Council meetings the above said syllabus and scheme of examinations are hereby notified.

The syllabus and scheme of Examinations contents may be downloaded from the University website, www.cuc.karnataka.gov.in

Registrar

Chamarajanagara University  
Chamarajanagara - 571 313

To:-

1. All the Principal of affiliated Colleges of Chamaranagara University, Chamaranagara.
2. The Registrar ( Evaluation), Chamaranagara University, Chamaranagara.
3. The Chairman, BOS/DOS, in Botany, Chamaranagara University, Chamaranagara.
4. The PA to Vice-Chancellor/ Registrar/ Registrar ( Evaluation), Chamaranagara University, Chamaranagara.
5. Office Copy.



**CHAMARAJANAGARA UNIVERSITY**  
**Department of Studies in Economics**  
**Suvarna Gangothri, ChamaraJanagara – 571313**

Date: 03.07.2024

Proceedings of the Board of the Studies (CB) in Economics held on 3<sup>rd</sup> July 2025 at DOS in Economics and Cooperation, University of Mysore, Mysuru. The following members of the Board of the Studies (CB) were present:

Sl.No	Name of the Member	Position	Signature
1	<b>Dr.H.R Uma</b> Professor of Economics Sir MV PG Centre, University of Mysore, Mysuru – 570 006	Chairman	
2	<b>Dr.Mahesh M</b> Professor of Economics University of Mysore, Mysuru – 570 006	Member	
3	<b>Dr.Dinesh M V</b> Professor of Economics University of Mysore, Mysuru – 570 006	Member	
4	<b>Dr.Pavithra R H</b> Professor of Economics Karnataka State Open University, Mysuru -570 006	Member	
5	<b>Dr.Siddaraju V G</b> Associate Professor Centre for Study of Social Inclusion University of Mysore, Mysuru – 570 006	Member	
6	<b>Dr. G. Malleh</b> Associate Professor of Economics Govt. First Grade College, ChamaraJanagara- 571313	Member	

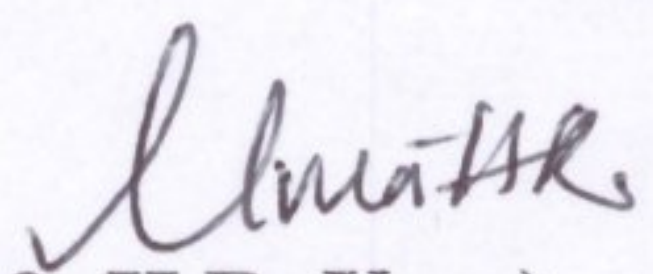
The agenda discussed during the BOS meeting is enclosed in Annexure - 1

**(Prof. H.R. Uma)**  
Chairperson, BOS  
ChamaraJanagara University  
ChamaraJanagara - 571313  
**Dr. H. R. UMA**  
Professor of Economics  
Sir M. V. Post Graduate Centre  
Tubinakere, Mandya - 571 402

**PROCEEDINGS OF THE BOS (CB) IN ECONOMICS: 2025-26**

As per the University direction, BOS meeting was convened on 3<sup>rd</sup> July 2025 to discuss and revise the third and fourth semester's syllabus for UG as per SEP structure and also to revise PG syllabus of the third and fourth semesters of Economics. The Board has unanimously resolved to accept and approve the following decisions:

Sl. No	Agenda	Decision
01	Modification of UG syllabus for III and IV semesters in Economics for 5 credits under SEP programme Structure	As per the directions of the University, members of BOS scrutinized the previous CBCS syllabus 2019 and revised the syllabus of III and IV semesters for 2025-26 BA batch with SEP pattern.
02	Changing question paper pattern for UG	The Board decided to make no change in the question paper pattern for UG.
03	Teaching Hours for UG	The BOS decided to reduce the content as per the credits and to follow L-P-T model with 4-1-0 for Majors and 2-1-0 for Electives, where one tutorial is equal to 2 hours of teaching. For Practical/skill paper 0-0-2 credits under L-T-P model with 4 teaching hours.
04	Electives and Practical/Skill paper	The BOS decided to offer four Electives for III semester and 2 Electives for IV semester to give choices to students.
05	Revising MA syllabus for III and IV semesters in Economics	The Board unanimously decided to make changes in the existing CBCS 2021 revised syllabus. BOS has approved the revised III and IV semesters syllabus for Economics
06	Modification of question paper pattern	The BOS decided to change the question paper pattern (5x5=25, 3x10=30, 15x1=15) for III and IV Semester MA in Economics.

  
(Prof. H.R. Uma)  
Chairperson, BOS  
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**CHAMARAJANAGARA UNIVERSITY**  
**Bachelor of Arts [B.A./ B. Sc] SEP**  
**ECONOMICS**

Paper No.	Paper Code No.	Semester	Title of the Paper	No. of Credits [L: T: P]	I.A. Marks [C1+C2]	Theory Exam: C3	Total Marks
<b>Discipline Specific Course [DSC]/Major to be offered during I-IV Semester</b>							
1	DSC-1	I	Principles of Microeconomics	L:4+T:1=5	10+10	80	100
2	DSC-2	II	Principles of Macroeconomics	L:4+T:1=5	10+10	80	100
3	DSC/Major-3	III	Mathematics and Statistics for Economics	L:4+T:1=5	10+10	80	100
	Electives: <b>ANY TWO</b>	III	Ele:3.1 Rural Economics Ele:3.2 Economics of Insurance Ele:3.3 Economics of Human Development Ele:3.4 Economics of Infrastructure	L:2+T:1=3	10+10	80	100
4	DSC/Major -4	IV	Indian Economy	L:4+T:1=5	10+10	80	100
	Electives: <b>ANY ONE</b>	IV	Ele:4.1 Entrepreneurial Economics Ele:4.2 Economics of GST	L:2+T:1=3	10+10	80	100
5	Practical/ Skill	IV	E-filing of ITRs	L:1+T:1+P:0=2	05+05	40	50
<b>Note:</b> * Elective courses: Student can choose ANY TWO in 3 <sup>rd</sup> and ANY ONE in 4 <sup>th</sup> Semester							

Note: \* Number of Students for Elective Course is **Minimum of 15**

**INSTRUCTIONS:**

1. Credits Per DSC/Major Paper per week in I, II, III and IV Semester = 05 Credits [L:4+ T:1]
2. Workload Per DSC/Major Paper per week in I, II, III and IV Semester = 06 Hours [L:4 + T:2]
3. Credits Per Elective Paper per week in I, II, III and IV Semester = 03 Credits [L:2 + T:1]
4. Work Load Per Elective Paper per week in I, II, III and IV Semester = 04 Hours [L:2 + T:2]
5. **Number of Marks for Each DSC: 100 Marks**

Out of 100 Marks: C3 = 80 Marks is for Theory Examination [Comprehensive End-Semester Examination]  
C1 + C2 = 10 + 10 = 20 Marks [Continuous Assessment] [for each Course in 6 Semesters]

20 Marks for C1 & C2 shall have the break-up as follows:

C1: 05 Marks for the First Test + 5 Marks for Assignment/ Seminar  
C2: 05 Marks for the First Test + 5 Marks for Seminar/ Assignment

6. **Number of Marks for SKILL/PRACTICAL PAPER: 50 Marks**

Out of 50 Marks: C3 = 40 Marks is for Theory Examination [Comprehensive End-Semester Examination]  
C1 + C2 = 05 + 05 Marks [Continuous Assessment]

10 Marks for SKILL/PRACTICAL PAPER, C1, C2 & C3 shall have the break-up as follows:

C1: 05 Marks for the TEST

▪ **B.A. Economics Courses: Under Choice Based Credit System [CBCS]**

DSC	: Discipline Specific Course	L:T:P : Lecture: Tutorials: Practical
ELE	: Elective	C1, C2 and C3
PRACTICAL/SKILL		

**PATTERN OF QUESTION PAPER FOR DSC & ELECTIVES SEMESTER END EXAMINATION**

Pattern of Question Paper shall consist of Very Short, Short and Long Answer Questions.

**Pattern of Question Paper for Final Exam:**

<b>Part I:</b>	(Very Short Answer)	10 out of 12 Questions x 02 Marks for each Question = 20 Marks
<b>Part II:*</b>	(Short Answer)	08 out of 10 Questions x 05 Marks for each Question = 40 Marks
<b>Part III:**</b>	(Long Answer)	02 out of 04 Questions x 10 Marks for each Question = 20 Marks

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**Written Examination: C3 = 80 Marks**

[C1: 5 Marks for Test & 5 Marks for Assignment + C2: 10 Marks for Test]: **C1 + C2 = 20 Marks**

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**TOTAL = 100 Marks**

**PATTERN OF QUESTION PAPER FOR PRACTICAL/SKILL EXAMINATION**

Pattern of Question Paper shall consist of Very Short, Short and Long Answer Questions.

**Pattern of Question Paper for Final Exam:**

<b>Part I:</b>	(Very Short Answer)	03 out of 05 Questions x 05 Marks for each Question = 15 Marks
<b>Part II:*</b>	(Short Answer)	01 out of 02 Questions x 10 Marks for each Question = 10 Marks
<b>Part III:**</b>	(Long Answer)	01 out of 02 Questions x 15 Marks for each Question = 15 Marks

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**Written Examination : C3 = 40 Marks**

[C1: 5 Marks for Test & 5 Marks for Assignment/Seminar]: **C1 + C2 = 10 Marks**

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**TOTAL = 50 Marks**

**Note: Medium of Instruction is English**

However, the Students have an option to write the Examination in Kannada or English  
 Question Papers will be set both in English & Kannada

**B.A. Economics**

**III-SEMESTER**

**MATHEMATICS AND STATISTICS FOR ECONOMICS**

Code No: Econ. DSC/Major-3

[Credits Per Week: L: 4 + T: 1 = 5]  
[Work Load per Week: L: 4+T: 2=6 Hours]

**Module-1: Introduction**

Nature and Scope of Mathematical Economics - Importance and Limitations of Mathematics in Economic Theory. Set: Meaning, Types Union of Sets and Intersection of Sets. Functions and Functional Relationship: Variables, Constants, and Parameters: Absolute and Arbitrary Constant, Equation and Identities. Functions: Linear and Non-Linear Function.

**Module-2: Application of Linear Functions**

Equilibrium of Supply and Demand: Impact of Specific Tax and Subsidy on Equilibrium

**Module-3: Derivatives of Function**

Concept of Continuity and Limit - Rules of Differentiation: Derivation of MR and MC. Elasticity of Demand - Revenue and Profit Maximization and Cost Minimization.

**Module-4: Introduction of Statistics**

Definition, Scope and Importance of Statistics in Economics and its Limitation  
Sources of Data: Primary and Secondary Sources.

**Module-5: Measures of Central Tendency and Dispersion**

Measures of Central Tendency: Arithmetic Mean, Median and Mode  
Measures of Dispersion: Range, Inter- Quartile Range, Mean Deviation and Standard Deviation.  
Introduction to Index Numbers.

**References:**

1. Gupta S. P. *Statistical Methods*, S. Chand, New Delhi.
2. Anderson David R, Dennis J. Sweeney and Thomas A. Williams. (2002) *Statistics for Business and Economics*, Thomson South-Western, Singapore.
3. Bose D. *An Introduction to Mathematical Economics*, Himalaya Publishing House, Mumbai.
4. Veerachamy R. *Quantitative Methods for Economics*, New Age International (P) Ltd., New Delhi.

B.A. Economics

**III SEMESTER**  
**RURAL ECONOMICS**

Code No: Econ. Ele-3.1

Credits Per Week: L:2+T:1=3  
[Work Load per Week: L: 2+T: 2 = 4 Hours]

**Chapter:1 - Introduction and Approaches to Rural Economy:**

Meaning and objectives of rural economy- Characteristics of Rural Economy-Indicators of rural development- Concepts of inclusive and sustainable development. Gandhian model: Community development approach, minimum needs approach, Integrated rural development and Inclusive growth approach.

**Chapter- 2: Rural Banking, Finance and Infrastructure**

Credit Co-operative Societies-Regional Rural Banks - Role of NABARD- Microfinance institutions Educational and health infrastructure-Housing and Sanitation. Drinking water supply - Rural transport and communication rural electrification.

**Chapter 3- Rural Development Programmes**

Wage employment programmes- Self-employment and Entrepreneurship Development Programmes - Rural Housing Programmes - Rural Sanitation Programmes.

**References:**

1. Chambers, R. (1983): *Rural Development: Putting the Last First*, Longman, Harlow.
2. Dandekar, V.M. and N. Rath (1971): *Poverty in India*, GIPE, Pune.
3. Dantwala, M. L. (1973): *Poverty in India: Then and Now, 1870-1970*, Macmillan, Bombay.
4. Gupta. K. R. (Ed) (2003): *Rural Development in India*, Atlantic Publishers and Distributors, NewDelhi.
5. Jain, Gopal Lal (1997): *Rural Development*, Mangal Deep Publications, Jaipur,
6. Singh, Katar (1986): *Rural Development: Principles, Policies and Management*, Sage Publications, New Delhi, (Second Edition).
7. Karalay, G. N. (2005): *Integrated Approach to Rural Development: Policies, Programmes and Strategies*, Concept Publishing Company, New Delhi.
8. Maheshwari, S. R. (1985): *Rural Development in India*, Sage, Publications New Delhi.
9. Satya Sundaram, I. (1997): *Rural Development*, Himalaya Publishing House, Delhi.
10. Mehta, Shiv R. (1984): *Rural Development Policies and Programmes*, Sage Publications, New Delhi.
11. Tyagi, B. P. (1998): *Agricultural Economics and Rural Development*, Jai Prakash Math and Co., Meerut.
12. Somashekar Ne. Thi. (2022) *ಗ್ರಾಮೀಣ ಅಭಿವೃದ್ಧಿ* , Siddalingeshwara publication, Kalburgi.
13. H. R. Krishnaiah Gowda (2022) *ಗ್ರಾಮೀಣ ಅಭಿವೃದ್ಧಿ* , Mysore book house publication, Mysore.

**B.A. Economics**

**III SEMESTER**  
**ECONOMICS OF INSURANCE**

Code No: Econ. Ele-3.2

Credits Per Week: L:2+T:1=3  
[Work Load per Week: L: 2+T: 2 = 4 Hours]

**Chapter 1. Introduction to Economics of Insurance**

Definition, Scope and Importance of insurance- Brief history of insurance - How insurance works? -  
Clauses of insurance and assumptions, - concept of General Insurance - Types of General Insurance.

**Chapter 2. Insurance Planning**

Types of Insurance Planning-Wealth accumulation plan and Life Cycle Planning - Tax advantage and  
tax non-advantage- Essentials of individual retirement planning - Investing on pension plan, basic  
principles of pension plans - Pension Plans in India

**Chapter 3. Life, Health and Legislation Insurance**

Fundamentals of Life and Health Insurance, functions of Life and Health Insurance - Health Insurance  
and Economic Development. Health Insurance products, Health Insurance underwriting - Health  
Insurance claims. The Insurance Act-1938 - Insurance Regulatory and Development Authority of India  
(IRDAI), performance of IRDAI.

**References**

1. Chambers, R. (1983): *Rural Development: Putting the Last First*, Longman, Harlow.
2. Dandekar, V.M. and N. Rath (1971): *Poverty in India*, GIPE, Pune.
3. Dantwala, M. L. (1973): *Poverty in India: Then and Now, 1870-1970*, Macmillan, Bombay
4. Gupta. K .R. (Ed) (2003): *Rural Development in India*, Atlantic Publishers and Distributors, New Delhi.
5. Jain, Gopal Lal (1997): *Rural Development*, Mangal Deep Publications, Jaipur,
6. Singh, Katar (1986): *Rural Development: Principles, Polices and Management*, Sage Publications, New Delhi, (Second Edition).
7. Karalay, G. N. (2005): *Integrated Approach to Rural Development: Polices, Programmes and Strategies*, Concept Publishing Company, New Delhi.
8. Maheshwari, S. R. (1985): *Rural Development in India*, Sage, Publications New Delhi.
9. Satya Sundaram, I. (1997): *Rural Development*, Himalaya Publishing House, Delhi.
10. Mehta, Shiv R. (1984): *Rural Development Policies and Programmes*, Sage Publications, New Delhi.
11. Tyagi, B. P. (1998): *Agricultural Economics and Rural Development*, Jai Prakash Math and Co., Meerut.

**B.A. Economics****III SEMESTER****ECONOMICS OF HUMAN DEVELOPMENT**

Code No: Econ. Ele-3.3

Credits Per Week: L:2+T:1=3  
[Work Load per Week: L: 2+T: 2= 4 Hours]**Chapter 1: Introduction to Human Development**

Human Development: meaning, definition, importance and objectives, Basic needs approach - Quality of life approach - Capability approach, Human resource development (HRD) and Human Resource Management (HRM).

**Chapter 2: Human Security, Dimensions and Measurement of Human Development-**

Economic security - Food security - Health security - Environmental security - Personal security - Community security and Political security.

Dimensions of Human Development: Empowerment: meaning and usage- Cooperation: definition and brief introduction- Equity: concept and usage- Sustainability: meaning and importance- Participation: concept, different forms of participation- Human development & Productivity - Factors determining productivity.

**Chapter 3: Measuring Human Development:** Need for indices - limitations of per capita GDP as an indicator. - Physical Quality of Life Index (PQLI), - Disability Adjusted Life Years (DALYs), - Social Capability Index. Human Development Index - Method of computing HDI - Critique of HDI. Human Poverty Index (HPI)-Gender-related Development Index (GDI) - Gender Empowerment Measure (GEM).

**References:**

1. Chelliah, Raja J. and R. Sudarshan (eds.), (1999), *Income Poverty and Beyond: Human Development in India*, UNDP, Social Science Press, New Delhi
2. Dev, S. Mahendra, Piush Antony, V. Gayathri, and R.P. Mangain, (2001), *Social and Economic Security in India*, Institute for Human Development, New Delhi
3. Government of India, *National Human Development Report (2002)*, Planning Commission, New Delhi
4. Jaya Gopal, R: (2019) *Human Resource Development: Conceptual analysis and Strategies*, Sterling Publishing Pvt. Ltd., New Delhi
5. Naresh Gupta (2019), *Human Development in India*, Emerald Publishers.
6. Nadler, Leonard (2004). *Corporate Human Resource Development*, Van Nostrand Reinhold, ASTD, New York
7. Padmanabhan Nair (2007) *Human Development Index: An Introduction (Economy Series)*, ICFAI University Press
8. Papalia, D.E. , Olds, S.W. and Feldman, R.D. (2006). *Human development*. 9th Ed. New Delhi: TataMcGraw- Hill.
9. Rao, T.V and Pareek, Udai (2005) *Designing and Managing Human Resource Systems*, Oxford IBHPub. Pvt.Ltd., New Delhi.
10. Rao, T.V: (2005), *Readings in HRD*, Oxford IBH Pub. Pvt. Ltd., New Delhi,
11. Viramani, B.R and Seth, Parmila (2001) *Evaluating Management Development*, Vision Books, New Delhi.
12. Rao, T.V. (et.al)( 2003) *HRD in the New Economic Environment*, Tata McGraw-Hill Pub.Pvt, Ltd.,New Delhi ,.
13. Rao, T.V: *Human Resource Development*, Sage Publications, New Delhi.
14. Viramani, B.R and Rao, Kala: *Economic Restructuring, Technology Transfer and Human ResourceDevelopment*, Response Books, New Delhi
15. United Nations Development Programme (2005); *'Course Curriculum on Human Development-AnOutline'*, New Delhi

**B.A. Economics**

**III SEMESTER**  
**ECONOMICS OF INFRASTRUCTURE**

Code No: Econ. Ele-3.4

Credits Per Week: L:2+T:1=3  
[Work Load per Week: L: 2+T: 2 = 4 Hours]

**Module-1: Introduction**

Infrastructure and Economic Development - Infrastructure as a Public Good - Social and Physical infrastructure - Special Characteristics of Infrastructural Facilities.

**Module-2: Transport and Communication**

The Structure of Transport Costs and Location of Economic Activities - Principle of Pricing - Special Problems of individual Modals of Transport - Urban and Metropolitan Transportation Planning. Structure of Telecommunication Sector - Price Determination -Characteristics of Postal Services - Criteria for Fixation of Postal Rates -TRAI.

**Module-3: Social Infrastructure**

Organization and Financing of Supply of Social Services - Private versus Public Sector Financing - Recent Debate about the Fixation of Prices of Social Services –Development of Social Services in the Successive Indian Plans.

**References:** [Please refer to the Latest Editions]

1. Indian Council of Social Science Research (ICSSR) (1976) *Economics of Infrastructure*, Vol-IV, New Delhi.
2. Kneafsey J.T.,(1975)*Transportation Economic Analysis*, Lexington, Tryouts.
3. National Council of Applied Economic Research (NCAER) *India Infrastructure Report: Policy Implications for Growth and Welfare*, New Delhi.
4. Norton H.S.,(1971)*Modern Transportation Economics*, C.E. Merrill, London.
5. Parikh, K.S.(Ed)*India Development Reports*, Oxford University Press, New Delhi.

Code No: Econ. DSC-4

[Credits Per Week: L: 4 + T: 1 = 2]  
[Work Load per Week: L: 4+T: 2=6 Hours]

### INDIAN ECONOMY

#### **Module-1: Structure of Indian Economy**

Features of Indian Economy - Population: Size and Growth Rate of Population in India - Population Policy.

National Income of India: National Income Estimates in India - Trends and Composition - Difficulties of Measuring National Income in India. Poverty, Unemployment and Inequalities of Income in India - Measures to Check Poverty and Unemployment

#### **Module-2: Agriculture Sector in India**

Place of Agriculture in the National Economy since 1991 - National Agriculture Policy - Food Security in India - Modernization of Indian Agriculture - Problems of Agricultural Sector in India. Need for Sustainable Agriculture in India.

#### **Module-3: Indian Industries**

Importance of Industrialization - Industrial Policies since 1991 - Problems of Large-Scale Industries - Role and Problems of MSMEs - Emergence of IT Industry.

#### **Module-4: Tertiary Sector in India**

India's Foreign Trade: Trends, Composition and Direction of Foreign Trade in India - India's Balance of Payments Since 1991.

Reserve Bank of India: Functions and Credit Control Measures - Demonetization.

#### **Module-5: Planning and Development in India**

An overview of Five Years Plans – New Economics Policy: NITI Aayog- Budgetary system in India: Recent Union Budget -Taxation in India-GST

#### **References:**

1. Agarwal A.N. *Indian Economy: Problems of Development and Planning*, Wishwa Prakashan, New Delhi.
2. Dutt Ruddar and Sundaram K.P.M. *Indian Economy*, S. Chand and Co New Delhi.
3. Misra S.K and V.K Puri. *Indian Economy*, Himalaya Publishing House, Mumbai.
4. Romesh Singh. *Indian Economy*, McGraw Hill Education, New Delhi.

**IV SEMESTER  
ENTREPRENEURIAL ECONOMICS**

Code No: Econ. Ele-4.1

Credits Per Week: L:2+T:1=3  
[Work Load per Week: L: 2+T: 2 = 4 Hours]

**Chapter 1: Entrepreneur and Entrepreneurship-** Meaning, Definitions, Evolution, types, Characteristics, qualities and functions of entrepreneur- Distinction between entrepreneur and manager, Distinction between entrepreneur and intrapreneur. Role and importance of Entrepreneurship in economic development, Factors influencing entrepreneurship.

**Chapter 2: Role of Innovation & Creativity**

Innovation- Meaning and importance of innovation; Types of innovation; Sources of innovation; Conditions for effective innovation at Organization level. Entrepreneurship development programme (EDP) in India- Objectives, phases, and inputs of EDP; - Government initiatives for entrepreneurship – Make in India, Start-up India and MUDRA.

**Chapter 3: Entrepreneur Assistance**

Entrepreneur Assistance: Assistance to an entrepreneur-Industrial Park and Special Economic Zone (Meaning and features)-Financial assistance by different agencies-License, Environmental Clearance, e-tender process, Exemptions: Excise and income tax - Quality Standard: ISO

**References:**

1. Donald F Kuratko (2014) “Entrepreneurship – Theory, Process and Practice”, 9th Edition, Cengage Learning.
2. Khanka. S.S., (2013) “Entrepreneurial Development” S. Chand & Co. Ltd., Ram Nagar, New Delhi,
3. Kuratko and Rao, Entrepreneurship: A South Asian Perspective; Ferrell, Fraedrich, Farrell, Business Ethics, Cengage Learning Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
4. Entrepreneurship Development and Business Ethics, Sanjeet Sharma – V.K. Global Pvt. Ltd., New Delhi SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
5. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
6. Plsek, Paul E. Creativity, Innovation and Quality (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
8. Entrepreneurship Development and Business Ethics - M K Nabi, K C Rout, Vrinda Publications (P)Ltd.
9. Robert Hisrich and Michael Peters, Entrepreneurship, Tata Mc Graw- Hill Vasant Desai, Entrepreneurship.
10. Marc J Dollinger, Entrepreneurship – Strategies and Resources, Pearson Education.
11. Venkateshwara Rao and Udai Pareek, (Eds)Developing Entrepreneurship-A Handbook

**IV SEMESTER  
ECONOMICS OF GST**

Code No: Econ. Ele-4.2

Credits Per Week: L:2+T:1=3  
[Work Load per Week: L: 2+T: 2 = 4 Hours]

**Chapter 1: Indirect taxes before GST and Reforms in Indirect Taxes**

framework of Indirect Taxes before GST (Taxation Powers of Union & State Government) -Concept of VAT- Major Defects in the structure of Indirect Taxes prior to GST; Need for Tax reforms - Kelkar committee on Tax Reforms. Rationale for GST - Constitution [101st Amendment] Act, 2016 - GST- Meaning, Overview of GST - Taxes subsumed under GST.

**Chapter 2: GST Structure in India,**

GST: Advantages and Disadvantages - One Nation-One Tax - Structure of GST -Features of Single and Dual GST Model- Dual GST Mode in India: (SGST, CGST, UTGST & IGST) - Goods and Services Tax Network [GSTN] - GST Council; Creation, Members, Decisions, Compensation to states - GST Network – Registration.

**Chapter 3: Transactions and taxes covered and not covered**

Transactions and taxes covered under GST - Taxes and duties outside the purview of GST - Tax structure Computation - Administration of Tax on items containing alcohol, petroleum products, tobacco products - Taxation on services.

**References:**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Datey, V.S. (2019) . *Indirect Taxation*. New Delhi *Vastu and Sevakar Vidhan* by Government of India.
8. Mehrotra, H.C. & Goyal, S.P. (2019), *Indirect Taxes*, Agra: Bhawan Publications.

**B.A. Economics**

**IV SEMESTER  
E-filing ITRs**

Code No: Econ. Pra/Skl-4.1

Credits Per Week: L:1+T:1=2  
[Work Load per Week: L:1+T:2= 3 Hours]

**Chapter-1 Introduction of E-Filing:**

Meaning of e-filing - Difference between e-filing and manual filing of returns - Benefits and limitations of e-filing- Types of e-filing - Introduction to Income Tax: Basic terminology - Types of assesses - Income taxable under different heads - Basics of computation of total income and tax liability - Deductions available from gross total income- Application for PAN card - Due date of filing of income tax return.

**Chapter-2 TDS Return, Digital Signature and E-Filing**

Introduction to TDS - Provisions relating to advance payment of tax - schedule for deposit of TDS - schedule for submission of TDS returns - Prescribed forms for filing TDS return.

**References:**

1. <http://www.incometax.gov.in>